

COMMONWEALTH OF MASSACHUSETTS
Department of Telecommunications and Energy

**RESPONSE OF THE ATTORNEY GENERAL TO THE
FIRST SET OF INFORMATION REQUESTS FROM THE
BAY STATE GAS COMPANY
D.T.E. 05-27**

Dated: August 1, 2005

Responsible Party: Attorney General

BSG-AG-1-10 Please state whether the Attorney General agrees with the following statement: the Department has permitted the undepreciated value of prudently incurred retired plant to be amortized over a reasonable period.

Response: The Attorney General notes that the Company has recited a statement of law unconnected to any facts or particular circumstances relevant to a particular case. With that qualification, the Attorney General can not disagree with the statement, but notes its application in any proceeding would depend on a variety of facts and circumstances.